IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWENTY THIRD DAY OF JANUARY
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI

and
THE HON'BLE SRI JUSTICE D.APPA RAO

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WRIT PETITION No.23493 of 2005

Between:

M/s. Deccan Cements Limited

Having its Registered Office at "Deccan Chambers"
6-3-666/B, Somajiguda, Hyderabad-500 082,

Rep.by its General Manager (Legal) and Company Secretary
Mr. R. Gopalakrishnan, S/o. M.C.Ramamurthi,

aged about 50 years.

..... PETITIONER

AND

1 The Assistant Commissioner of Commercial Taxes (LDV)
Nalgonda Division, Nalgonda, and 2 others.

.....RESPONDENTS

ORDER: **(Per Hon'ble Sri Justice Bilal Nazki,)**

Heard learned Counsel for the parties, and with their consent

the writ petition is being disposed of at this stage.

This writ petition has been filed challenging the order of the third respondent-authority in CCT's Ref. No. LIII(3)/933/2005, dated 12-09-2005, refusing to grant stay.

The learned Counsel for the petitioner-Company submits that the tax is being imposed on an alleged sale between two units owned by the petitioner-Company itself, and as such it is not a sale. Whereas the case of the respondents is that there are two different units, and there is no transfer of goods but sale of goods from one unit to another unit.

Appeal filed by the petitioner is pending before the Tribunal, and if the question is decided by this Court either way, it is going to prejudice the parties in the appeal. In any case, we do not find any reason to interfere with the order passed by the third respondent-authority rejecting the stay.

Writ Petition is misconceived and is, accordingly, dismissed. No costs.

(Bilal Nazki, J)

23rd January, 2006

(D.Appa Rao, J)

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